

### **REMARKS**

Favorable reconsideration of this application in view of the foregoing amendments and remarks to follow is respectfully requested. Since the present amendment raises no new issues, and in any event, places the application in better condition for consideration on appeal, entry thereof is respectfully requested.

Applicants observe that on page 5 of the Office Action, the Examiner has indicated that Claims 51-56 are allowed. Applicants further observe that the Examiner has stated that Claims 38, 39, 42 and 43 are objected to as being dependent on a rejected base claim, but would be allowable if rewritten in independent form including all of the limitations of the base claim and any intervening claims.

In view of that statement and to advance prosecution of the present application, applicants have amended the claims in the manner purposed by the Examiner in the present Office Action. Specifically, applicants have rewritten each of Claims 38 and 42 in independent form including the limitations from base Claim 35. In addition, in amended Claim 38, applicants have added the limitation that the second buried oxide regions are shallower than the first buried oxide regions. Support for this added feature to Claim 38 is found in FIG. 3.

In addition to the foregoing amendments, applicants have also canceled Claims 35 and 41 and have amended Claims 36, 37, 44, 46, 47 and 49 to depend from new independent Claim 38.

Entry of the above amendments is requested since the amendments place the claims in condition for allowance.

In the present Office Action, Claims 35, 40 and 41 stand rejected under 35 U.S.C. §102(b) as allegedly anticipated by Japanese Patent No. 0 9064323 A ("JP '323). Claims 36, 44, 45, 46 and 47-50 stand rejected under 35 U.S.C. §103 as allegedly unpatentable over the combined disclosures of JP '323, and U.S. Patent No. 5,494,846 to Yamazaki ("Yamazaki").

Applicants respectfully submit that the aforementioned obviousness rejections are moot and are not applicable particularly since applicants have amended Claims 38, 39 and 42 in independent form, which claims were deemed allowable by the Examiner, if rewritten in the present form. As such, applicants submit that all of the claims of the present application are allowable over the applied references cited in the present Office Action.

Thus, in view of the foregoing amendments and remarks, it is firmly believed that the present case is in condition for allowance, which action is earnestly solicited.

Respectfully submitted,



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